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7 **UNITED STATES DISTRICT COURT**
8 **DISTRICT OF NEVADA**

9 SUMITOMO REALTY & DEVELOPMENT CO., LTD., a Japanese corporation,) Case No.: 2:19-CV-01899-GMN-VCF
10 Plaintiff,)) CONSENT JUDGMENT AND
11 v.)) ORDER
12 TERUKO KAMADA PROCTOR, a deceased individual, and SUSAN HOY in her capacity as the Personal Representative of THE ESTATE OF TERUKO KAMADA PROCTOR)
13)
14)
15 Defendant.)
16)
17)

17 WHEREAS:

18 A. Plaintiff Sumitomo Realty & Development Co., LTD. (“Plaintiff” or “Sumitomo”),
19 a Japanese corporation, has filed an Amended Complaint (ECF No. 16) against Defendant Teruko
20 Kamada Proctor, who is now deceased and Susan Hoy, in her capacity as the Personal
21 Representative of the Estate of Teruko Kamada Proctor (“Defendant” or “Proctor”) who has been
22 substituted by and through the Stipulation and Order Substituting Susan Hoy as Personal
23 Representative of Defendant Teruko Kamada Proctor Pursuant to Fed. R. Civ. P 25(a)(1) (ECF No.
24 35);

25 B. The Amended Complaint sought recognition and enforcement of a final money
26 judgment of a Japanese court sitting as the Tokyo District Court;

1 C. Plaintiff alleged in the Amended Complaint that on or about June 23, 2017, Plaintiff
2 filed a case captioned as *Sumitomo Realty & Development Co., Ltd. v. Teruko Kamada Proctor*,
3 *Case Number 2017 (WA) No. 21081 Case for Compensation Claim* in the Tokyo District Court in
4 Japan (the “Japanese Court”) against the Defendant for recovery of certain withholding taxes paid
5 by Plaintiff in the amount of USD\$685,765.04 (JPY 76,215,927) on Defendant’s behalf and for
6 Defendant’s benefit (the “Japanese Complaint”), in which the Defendant in this action was also the
7 defendant in the above-referenced Japanese case. Thereafter, Plaintiff filed its Petition to Revise
8 its Japanese Complaint on July 11, 2017, in the Japanese Court.

9
10 D. Plaintiff further alleged in the Amended Complaint that on or about April 26, 2018,
11 Defendant was properly served with the Japanese Complaint, in accordance with the Hague
12 Convention (which details the conditions and provisions for litigation bridging multiple nations),
13 at Defendant’s address of 213 Ultra Drive, Henderson, Nevada 89074-8341.
14

15 E. Plaintiff further alleged in the Amended Complaint that on September 7, 2018, the
16 Japanese Court issued judgment against Defendant, and in favor of Plaintiff, in the amount of USD
17 \$685,765.04 (JPY 76,215,927), plus interest at 5% per annum which will accrue from April 27,
18 2018 until paid in full, plus legal fees and costs (collectively, the “Japanese Judgment”).
19

20 F. Plaintiff further alleged in the Amended Complaint that the applicable exchange rate
21 on the day of entry of the Japanese Judgment, September 7, 2018, was one United States Dollar to
22 111.14 Japanese Yen. In the United States, therefore, the withholding tax portion of the Japanese
23 Judgment equals USD \$685,765.04 (JPY 76,215,927).
24

25 G. Under this Consent Judgment and Order, Defendant recognizes the enforceability of
26 the Japanese Judgment and agrees to pay to Plaintiff the Judgment Amount (defined below) on the
27 terms set forth below.
28

1 H. The parties agree to the entry of this Consent Judgment and Order. The parties
2 further agree that this Consent Judgment and Order shall fully settle all of Plaintiff's claims asserted
3 in the Amended Complaint.

4 I. All parties expressly waive Findings of Fact and Conclusions of Law.

5 **IT IS HEREBY ORDERED, ADJUDGED, and DECREED** that:

6 1. Defendant is liable for the Judgment, which is hereby entered against Defendant,
7 and in favor of Plaintiff, in the amount of **USD\$810,942.40** (the "Judgment Amount"), which
8 Judgement Amount shall bear annual interest in the amount of five percent (5%) accruing at a daily
9 rate of USD\$110.88 from the date of entry of this Consent Judgment and Order until paid in full.
10 The Judgment Amount is comprised of: (a) USD\$685,765.04 (JPY 76,215,927), which amount the
11 Japanese Court determined and ordered in the Japanese Judgment and represents the withholding
12 taxes Plaintiff paid on Defendant's behalf and for Defendant's benefit; (b) USD \$125,177.36, which
13 represents five percent (5%) annual interest on the Japanese Judgement beginning on April 27,
14 2018, through January 14, 2022, which is the date the parties executed this Consent Judgment and
15 Order.

16 2. Defendant is further liable to Plaintiff for Plaintiff's attorneys' fees and costs, which
17 are comprised of the following (collectively, "Attorneys' Fees & Costs"): (a) An appropriate
18 amount for the legal fees and costs of Barnett & Associates, the undersigned law firm representing
19 Plaintiff in this case before this Court, which shall be determined in a separate proceeding before
20 this Court; and (b) An appropriate amount for the legal fees and costs of Mori Hamada &
21 Matsumoto, the law firm that represented Plaintiff and obtained the Judgment in the Tokyo District
22 Court in Japan, which shall be determined in a separate proceeding before this Court.

23 3 Upon the Court's approval and entry of this Consent Judgment and Order, Judgment
24 shall be entered in Plaintiff's favor in the Judgment Amount of **USD\$810,942.40** against
25

1 Defendant. Plaintiff shall from the date of this Consent Judgment and Order be entitled to proceed
2 with collection actions to recover the Judgment Amount from Defendant.

3 4. Upon the Court's order approving the Attorneys' Fees & Costs ("Attorneys' Fees &
4 Costs' Order") against the Defendant, Plaintiff shall have the right to seek amendment of the
5 Judgement Amount to include those fees and costs awarded to Plaintiff in the Attorneys' Fees &
6 Cost Order.

7 5. Should Defendant, or Defendant's agents or representatives, violate any material
8 term or condition of this Consent Judgment and Order and/or the Attorneys' Fees & Costs' Order,
9 Plaintiff expressly reserves the right to petition the Court for an Order of Contempt and to seek
10 recovery of all attorneys' fees and costs incurred (i) as a result of any such violation of this Consent
11 Judgment and Order and/or the Attorneys' Fees & Costs' Order, and/or (ii) enforcing any term or
12 condition of this Consent Judgment and Order and/or the Attorneys' Fees & Costs' Order.

13 6. Defendant shall bear Defendant's own legal fees and costs. Defendant shall pay
14 Plaintiff's legal fees and costs as set forth in this Consent Judgment and Order and the Attorneys'
15 Fees Order.

16 7. This Court retains jurisdiction over this Consent Judgment and Order in its entirety,
17 the parties hereto, for the determination of the Attorney's Fees & Cost Order and any further action
18 in connection with the enforcement and/or amendment of this Consent Judgment and Order.

19 8. By signing their names to this Consent Judgment and Order, the parties represent
20 that they are informed and understand the effect and purpose of this Consent Judgment and Order.

21 9. By signing their names to this Consent Judgment and Order, each of the undersigned
22 counsels of record does hereby represent and warrant to this Court and the other party that said
23 counsel possess and has been granted express written authority and power of attorney to execute
24 and deliver this Consent Judgment and Order on behalf of their respective client.

CERTIFICATE OF SERVICE

I hereby certify that service of the foregoing **CONSENT JUDGMENT AND ORDER** was made on this 14th day of January 2022, via the Court's CM/ECF system to all parties and counsel appearing in this case.

By: /s/ Paras B. Barnett, Esq.
PARAS B. BARNETT, ESQ